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9 Budget and Accounting Reports

The Early Years of Budget and Accounting Reports

Budget and Accounting reports have evolved over the years from canned, inflexible data available in hard form to data downloadable to spreadsheets and sorted and subtotaled according to the user's needs.

In the early 1980's, National Finance Center (NFC) mailed preprogramed hard copy and microfiche reports to field offices. Often, the report data was not sorted or subtotaled in the way the organization wanted to view it. Getting changes made to these "canned" reports was difficult and time-consuming.

CADI and ASAP

The advent of the Central Accounting Database Inquiry (CADI) System in 1986 promised more flexibility. However, a major roadblock stood in our way. Most fund holders could not connect to the CADI online system. APHIS and NFC worked hand-in-hand to provide online connection to NFC.

Meanwhile, APHIS developed a way to retrieve monthly data through a download of specified data known as the APHIS Status of Funds Automation Process (ASAP). From 1984 to 1994, fund holders in headquarters, regional offices, and area offices used ASAP. ASAP automatically reconciled the detailed accounting transactions with the user's informal ledger.

ASAP produced an A-1, an I-1, and a status of funds. However, the data was difficult to retrieve from NFC and transmission delays caused the data to be late.

CADI and SIMPC

By 1992, CADI had developed into a useful online system for pulling weekly and month-end data. APHIS began encouraging fundholders to use a communication software called SIMPC. This software provided communication to NFC and the ability to print reports at local printers.

Fund holders had more flexibility in requesting data than the microfiche reports. Instead of a hard-copy "canned" report, the user chose the parameters for the data (for example, organization, accounting period, and level of detail). They could review details from a specific feeder system online, if wanted. For the first time, weekly data from NFC was available the next Monday. Month end data was available by the 11th day after the close of the month.

FOCUS Reports using CADI Data

NFC defined CADI's data elements to a report-generating software called FOCUS. As the Agency developed expertise for creating FOCUS reports, we created FOCUS libraries. Currently our FOCUS libraries contain reports using CADI, TRVL, MASC, ABCO, BLCO, and PACS data bases.

Each program unit has its own library, and FOCUS reports are placed in the libraries for fundholders to use. These reports allow the user even more flexibility for getting monthly CADI data in the format wanted. Some program units use FOCUS reports to download monthly summary totals to spreadsheets. This makes the preparation of the Status of Funds easier.

FFIS and Budget and Accounting Reports

In the future, we expect to have a reporting system that combines the best attributes of the reporting systems. The Foundation Financial Information System (FFIS) will have many online up-to-the-minute inquiry tables.

NFC will tie FFIS to a data warehouse where the user can choose from a list of reports. Data on the report will be based on the parameters chosen. NFC will update the data warehouse at least weekly. They will store historical data on microfiche and/or CD ROM. Up-to-the-minute, accurate, complete data will be easily accessible for research, reconciliation, and decision-making.

Microfiche, CADI, and FOCUS Reports - An Explanation

The next section contains a brief description of APHIS' microfiche accounting reports, online CADI reports, and FOCUS reports. Exhibits of each follow.

If you would like to be added to the mailing list for microfiche reports (which also can be requested in hard copy form), please call the Financial Systems and Services Branch at 301-734-6619.

Please refer to NFC's Title VI, Chapter 8, Section 1 CADI for a complete explanation of all CADI reports. Your FOCUS library lists FOCUS reports that are available to your program unit.

Sample Microfiche Reports

A-1 AREA REPORT BY PROJECT BY SUB-OBJECT CLASS
(See Exhibit 9-1)

PURPOSE	The fund holder reviews this report for accuracy and uses it as a starting point for preparing the status of funds.
DESCRIPTION	This report shows planned obligations by 2-digit object class for current month, year-to-date, and annual. Obligations incurred by sub-object class for the current month and year-to-date are shown. The balance columns show the difference between planned and incurred obligations. The annual balance reflects the difference between the annual planned column and the year-to-date obligated column.
AVAILABILITY	Microfiche
GENERAL DISTRIBUTION	BAD, FSO Accounting Self-Managed Team, RMS Staffs

A-2 REGION REPORT BY PROJECT BY SUB-OBJECT CLASS
(See Exhibit 9-2)

PURPOSE	This report is a regional summary of the A-1 reports within the region. It is used to monitor obligations within each program and for preparation of a regional status of funds report to determine if additional funds for a program are needed or if any surplus funds exist.
DESCRIPTION	This report shows planned obligations by 2-digit object class for current month, year-to-date, and annual. Obligations incurred by sub-object class for the current month and year-to-date are shown. The balance columns show the difference between planned and incurred obligations. The annual balance reflects the difference between the annual planned column and the year-to-date obligated column.
AVAILABILITY	Microfiche, CADI
GENERAL DISTRIBUTION	BAD, FSO Accounting Self-Managed Team, RMS Staffs

A-3 DEPUTY REPORT BY PROJECT BY SUB-OBJECT CLASS
(See Exhibit 9-3)

PURPOSE	This report is a Deputy-level summary of the A-2 report. The report is used to monitor obligations against allocations.
DESCRIPTION	The report shows planned obligations by two-digit object class for year-to-date and annual. Obligations incurred by project and sub-object class for year-to-date are shown. The balance columns show the difference between planned and incurred obligations. The annual balance reflects the difference between the annual planned column and the year-to-date obligated column.
AVAILABILITY	Microfiche
GENERAL DISTRIBUTION	BAD, FSO Accounting Self-Managed Team, RMS Staffs

A-1 AREA REPORT BY PROJECT BY SUB-OBJECT CLASS
(See Exhibit 9-4)

PURPOSE	This report is a regional summary of obligations by area and by project.
DESCRIPTION	This report shows planned obligations by two-digit object class for the current month, year-to-date, and annual. It shows obligations incurred by project and by sub-object class for the current month and year-to-date. The difference between planned and incurred obligations is shown in the variance columns for the year-to-date. The annual balance reflects the difference between the annual planned column and the year-to-date obligated column.
AVAILABILITY	Microfiche
GENERAL DISTRIBUTION	BAD, FSO Accounting Self-Managed Team, RMS Staffs

B-1 AREA REPORT BY SUB-OBJECT CLASS
(See Exhibit 9-5)

PURPOSE	This report summarizes all area obligations by object class and is used to monitor dollar limitations by object class.
DESCRIPTION	The report shows planned obligations by two-digit object class for current month, year-to-date, and annual. Total obligations incurred by sub-object class for the current month and year-to-date are shown. The balance columns show the difference between the planned and incurred obligations. The annual balance reflects the difference between the annual planned column and the year-to-date obligated column.
AVAILABILITY	Microfiche
GENERAL DISTRIBUTION	BAD, FSO Accounting Self-Managed Team, RMS Staffs

B-2 REGION REPORT BY SUB-OBJECT CLASS
(See Exhibit 9-6)

PURPOSE	This report summarizes the B-1 reports within the Region and is used by the regional offices to monitor regional-level ceilings.
DESCRIPTION	The report shows planned obligations by two-digit object class for current month, year-to-date, and annual. Obligations incurred by sub-object for the current month and year-to-date are shown. The balance columns show the difference between the planned and incurred obligations. The annual balance reflects the difference between the annual planned column and the year-to-date obligated column.
AVAILABILITY	Microfiche, CADI
GENERAL DISTRIBUTION	BAD, FSO Accounting Self-Managed Team, RMS Staffs

B-3 DEPUTY REPORT BY SUB-OBJECT CLASS

(See Exhibit 9-7)

PURPOSE	This report summarizes the B-2 reports and is used to monitor Deputy-level ceilings.
DESCRIPTION	The report shows planned obligations by two-digit object class for current month, year-to-date, and annual. Obligations incurred by sub-object class for the current month and year-to-date are shown. The balance columns show the difference between the planned and incurred obligations. The annual balance reflects the difference between the annual planned column and the year-to-date obligated column.
AVAILABILITY	Microfiche
GENERAL DISTRIBUTION	BAD, FSO Accounting Self-Managed Team, RMS Staffs

D-1 REGION REPORT BY PROJECT BY AREA

(See Exhibit 9-8)

PURPOSE	This report is used by the regions to determine current status of a project by area.
DESCRIPTION	This report shows planned obligations by project for current month, year-to-date, and annual. It shows obligations incurred by project for the current month and year-to-date. The difference between the planned and incurred obligations is shown in the variance columns for the current month and year-to-date. The annual balance reflects the difference between the annual planned column and the year-to-date obligated column.
AVAILABILITY	Microfiche
GENERAL DISTRIBUTION	BAD, FSO Accounting Self-Managed Team, RMS Staffs

F-1 STAFF-YEAR REPORT BY PROJECT BY SUB-OBJECT CLASS

(See Exhibit 9-9)

PURPOSE	This report is used to compare planned staff-years to the actual staff-years in order to identify potential problem areas in carrying out planned work.
DESCRIPTION	The report shows staff-years by project and by sub-object class on a year-to-date and annual basis with respective variances. A separate report will be printed for each project code.
AVAILABILITY	Microfiche
GENERAL DISTRIBUTION	BAD, FSO Accounting Self-Managed Team, RMS Staffs

F-2 REGION STAFF-YEAR REPORT BY PROJECT BY SUB-OBJECT CLASS

(See Exhibit 9-10)

PURPOSE	This report is used to compare planned staff-years to the actual staff-years in order to identify potential problem areas in carrying out planned work.
DESCRIPTION	The report shows staff-years by project by sub-object class for the respective regions. It shows planned and actual staff-years by object class on a year-to-date and annual basis with respective variances. A separate report will be printed for each project code.
AVAILABILITY	Microfiche
GENERAL DISTRIBUTION	BAD, FSO Accounting Self-Managed Team, RMS Staffs

F-3 DEPUTY STAFF-YEAR REPORT BY PROJECT BY SUB-OBJECT CLASS

(See Exhibit 9-11)

PURPOSE	This report is used to compare planned staff-years to the actual staff-years in order to identify potential problem areas in carrying out planned work.
DESCRIPTION	The report shows staff-years by project and by sub-object class through the Deputy level. It shows planned and actual staff-years by object class on a year-to-date and annual basis, with respective variances. This report will be printed for each project code.
AVAILABILITY	Microfiche
GENERAL DISTRIBUTION	BAD, FSO Accounting Self-Managed Team, RMS Staffs

H-1 PRIOR YEAR OBLIGATIONS REPORT

(See Exhibit 9-12)

PURPOSE	This report shows the amount of additional obligations processed during the current fiscal year for each prior fiscal year.
DESCRIPTION	This report shows the prior year obligations by project and by region level. It shows changes in obligations and reimbursements on a current month and year-to-date basis. This report will be printed for each appropriation code.
AVAILABILITY	Microfiche
GENERAL DISTRIBUTION	BAD and FSO-Accounting Self-Managed Team

I-1 DETAIL TRANSACTION REPORT
(See Exhibit 9-13)

PURPOSE	This report shows monthly detailed obligation, revenue, receivables, and estimates. Fund holders use this report to match detailed transactions recorded in the accounting system to source documents.
DESCRIPTION	This report sorts detailed data by budget object class within a 10-digit accounting code. Since the I-1 report is the basic accounting report used extensively by State, area, region, and RMS offices, a line-by-line detailed explanation is provided in Exhibit 9-12A, 9-12B, and 9-12C.
AVAILABILITY	Microfiche, CADI Option 6 and 9.
GENERAL DISTRIBUTION	BAD, FSO Accounting Self-Managed Team, RMS Staffs

OC1 AGENCY LEVEL OBJECT CLASS REPORT
(See Exhibit 9-14)

PURPOSE	This report gives APHIS managers a tool for gauging spending by object class throughout the Agency.
DESCRIPTION	This report totals year-to-date obligations by object class within a fund for the current year. It subtotals by major object class and by fund.
AVAILABILITY	Microfiche
GENERAL DISTRIBUTION	BAD and FSO Accounting Self-Managed Team

OC1P AGENCY LEVEL OBJECT CLASS REPORT- PRIOR YEAR

(See Exhibit 9-15)

PURPOSE	This report gives APHIS managers a tool for gauging prior-year spending by object class throughout the Agency.
DESCRIPTION	This report totals year-to-date obligations by object class within a fund for all prior years. It subtotals by major object class and by fund.
AVAILABILITY	Microfiche
GENERAL DISTRIBUTION	BAD and FSO Accounting Self-Managed Team

R-1 REGION PROGRAM DELIVERY REPORT BY SUB-OBJECT CLASS

(See Exhibit 9-16)

PURPOSE	This report gives APHIS managers a tool for comparing spending to plans within an appropriation and by object class.
DESCRIPTION	This report shows current-month plans compared to current month and year-to-date obligations by object class within an appropriation. Annual plans are compared to year-to date obligations, as well. It subtotals by major object class and by appropriation.
AVAILABILITY	Microfiche
GENERAL DISTRIBUTION	BAD, FSO Accounting Self-Managed Team, RMS Staffs

T-1 AREA TRUST AND REIMBURSABLE FUND STATEMENT
(See Exhibit 9-17)

PURPOSE	This report shows the obligations and revenues for trust and reimbursable funds.
DESCRIPTION	This report shows obligations and revenues by two-digit object class for current month, current quarter, and cumulative total. It shows obligations incurred by area, project, and object class. The balance available shown is total revenue plus the balance available at the beginning of the fiscal year less cumulative obligations.
AVAILABILITY	Microfiche
GENERAL DISTRIBUTION	BAD, FSO Accounting Self-Managed Team, RMS Staffs

T-2 DEPUTY TRUST AND REIMBURSABLE FUND STATEMENT
(See Exhibit 9-18)

PURPOSE	This report is a summary of the T-1 reports by project code.
DESCRIPTION	This report shows obligations and revenues by two-digit object class for current month, current quarter, and cumulative total. It shows obligations incurred by project and object class. The balance available is the total revenue plus balance available at the beginning of the fiscal year less cumulative obligations.
AVAILABILITY	Microfiche
GENERAL DISTRIBUTION	BAD, FSO Accounting Self-Managed Team, RMS Staffs

<u>10</u> <u>PROPERTY TRANSACTION REPORT</u>
(See Exhibit 9-19)

PURPOSE	This report gives APHIS managers a tool for gauging spending by object class throughout the Agency.
DESCRIPTION	This report totals year-to-date obligations by object class within a fund for the current year. It subtotals by major object class and by fund.
AVAILABILITY	Microfiche
GENERAL DISTRIBUTION	BAD and FSO Accounting Self-Managed Team

Sample FOCUS Reports

<u>ADC001</u> <u>YEAR AND PROJECT-TO-DATE REIMBURSEMENTS, OBLIGATIONS, AND DISBURSEMENTS BY OBJECT CLASS</u>
(See Exhibit 9-20)

PURPOSE	This report tracks cumulative obligations and reimbursements by object class to assist in researching billing and collection problems.
DESCRIPTION	This report shows year-to-date and project-to-date reimbursements and obligations and project-to-date disbursements by accounting code within object class and project.
AVAILABILITY	FOCUS Report
GENERAL DISTRIBUTION	There is no automatic distribution. Fund holder creates the report as needed.

ADCOBSY CURRENT AND YEAR-TO-DATE REIMBURSEMENTS, OBLIGATIONS AND YEAR-TO-DATE PLAN AND STAFF YEARS

(See Exhibit 9-21)

PURPOSE	This report tracks cumulative obligations and reimbursements by accounting code to determine if collections match obligations for reimbursable agreements.
DESCRIPTION	This report shows current month and year-to-date reimbursements and obligations and year-to-date plans and staff years by accounting code within appropriation.
AVAILABILITY	FOCUS Report
GENERAL DISTRIBUTION	There is no automatic distribution. Fund holder creates the report as needed.

OBSUM REPORT OF REIMBURSEMENTS, OBLIGATIONS, AND DISBURSEMENTS

(See Exhibit 9-22)

PURPOSE	This report tracks cumulative obligations and reimbursements by accounting code. For reimbursable agreements, the fund holder can monitor disbursements as compared with obligations to ensure that obligations are being paid.
DESCRIPTION	This report shows year-to-date and project-to-date reimbursements and obligations and project-to-date disbursements by accounting code within fund. It is subtotaled by region, fund, program, and fiscal year.
AVAILABILITY	FOCUS Report
GENERAL DISTRIBUTION	There is no automatic distribution. Fund holder creates the report as needed.

A1SUMRMS OBLIGATIONS AS OF [MONTH END, YEAR]
(See Exhibit 9-23)

PURPOSE	This data is used as a starting point for producing the status of funds.
DESCRIPTION	Current month and year-to-date obligation, and year-to-date nonrecurring obligations are reported by object class. The report is subtotaled by major object class, by project. There is a page break at each fiscal year.
AVAILABILITY	FOCUS Report
GENERAL DISTRIBUTION	There is no automatic distribution. Fund holder creates the report as needed.

Sample CADI Reports

CASF70 DETAIL PAYMENTS REPORT
(SALARY AND BENEFIT PROJECTION REPORT)
(See Exhibit 9-24)

PURPOSE	This report assists the fund holder in determining salary and benefit costs for the entire fiscal year.
DESCRIPTION	This report lists employees’ salary and benefit costs, by pay period. Costs are actual through the current pay period and projected to the end of the fiscal year. The report produces a total by employee and a grand total for the organization.
AVAILABILITY	CADI hard copy report. From the CADI main menu, select Funds Control Reports (2), Projections (13), and Salaries and Benefits (1).
GENERAL DISTRIBUTION	There is no automatic distribution. Fund holder creates the report as needed.

CASF70-3 DETAIL EMPLOYEE DATA AND ACTIVITY DETAILS

(See Exhibit 9-25)

PURPOSE	This report shows the various "what if" scenarios (promotions, vacancies, new hires, etc.) the fund holder entered to create the projection report above.
DESCRIPTION	The report shows the SSN, date beginning and ending of the projection; the type of action performed, the retirement code; type of employee (full-time, part-time, etc.); the accounting code assigned; the plan, step, and series; total hours; ceiling indicator; employee action code; base salary; and source of the data for each employee in the organization.
AVAILABILITY	CADI hard copy report
GENERAL DISTRIBUTION	There is no automatic distribution. Fund holder creates the report as needed.